NEW BUSINESS

INFORMATION SHEET

Your City of Madison business (privilege) license is good through December 31st of each year. If your license is based on gross receipts, you will be asked to give us a projected gross sales amount from the month in which you begin your business, through the end of the calendar year. Flat fee licenses are prorated after July 1st of each year on a half-year basis, for new businesses only. **We do not refund licenses when you go out of business.**

All licenses must be renewed before February 1st in order to avoid delinquent penalties and interest of 6% per year. Renewals will be mailed to you in December at the mailing address that we have in our files. If you do not receive a notice by mid-January, please contact us. You are required to renew, if still in business, during the month of January and it is your responsibility to do so whether you receive a notice or not.

ZONING: The Zoning Department must approve a new business' location, within the city limits, to ensure proper zoning. This is approved on a Zoning Compliance Form. If the business is operated from a residence, a Home Occupation Permit is required to be purchased through the Zoning Department, at a fee of \$37.50. As of October 1, 1999, **ALL** businesses located in Madison (home-based included) must submit a Hazardous/Toxic Substance Declaration form to the Zoning Department. If a Zoning Compliance Form, a Home Occupation Permit application or Hazardous/Toxic Substance Declaration form is needed, or if you have any questions relating to these forms, please call 256-772-5637.

STATE OF ALABAMA AND/OR MADISON COUNTY LICENSE: Check with the License Department at Madison County Courthouse in Huntsville, concerning these licenses. These licenses expire each year on September 30th. The County's License Department's telephone number is 256-532-3310. You should also check for the licensing requirements in any city in which you may conduct business.

CITY OF MADISON SALES TAX: The City of Madison's sales tax is collected through the City's Revenue Department. Applications, as well as any questions, are handled at the Revenue Department, 100 Hughes Road. Telephone number is 256-772-5600. Tax applications and tax forms may be downloaded at the City of Madison's website. (www.ci.madison.al.us/)

MADISON COUNTY SALES TAX: Contact the Madison County Sales Tax Office, at the Courthouse in Huntsville. Telephone number is 256-532-3498.

STATE OF ALABAMA SALES TAX: Contact the State Department of Revenue at 994 Explorer Blvd., Huntsville. Telephone number is 256-922-1082.

FEDERAL TAX I.D. NUMBER: Your federal I.D. tax number can be obtained by contacting the Internal Revenue Service at 1-800-829-1040.